

**CITY OF DURHAM, NORTH CAROLINA**  
Storm Water Management Fund  
Reconciliation of Modified Accrual to Full Accrual Basis  
Year Ended June 30, 2002

Revenues and other financing sources	\$ 5,518,454
Expenditures and other financing uses	<u>5,484,152</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	34,302
Reconciling items	
Capital outlay	497,810
Accrual of unbilled account receivable	(20,030)
Loss on disposal of capital assets	(950)
Depreciation	<u>(313,401)</u>
Change in net assets - Accrual basis	\$ <u><u>197,731</u></u>